

refusing to appear, or to be sworn, or to answer touching said account or property, shall be liable to prosecution therefor, and upon conviction before a justice of the peace, shall be fined not exceeding fifty dollars for each offence.

#### **Assessment—Removals of Property.**

P. G. L., (1860,) art 81, sec 20. 1841, ch. 23, sec. 41. 1874, ch. 483, sec. 18.

**19.** Every person who shall remove to any county or city from the county or city in which his property has been assessed, or from any other place without the State, and whose personal property has not been assessed for the county or city to which he has removed, or any other person whose property or some part thereof has not been assessed, shall, when required by the collector of the county in which his personal property or the personal property under his care or management doth lie, or by the appeal tax court for the city of Baltimore, give to such collector or appeal tax court a full and particular account of his personal property in said county or city, and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs.

*Ibid.* sec. 21. 1841, ch 23, secs. 14, 41, 42. 1874, ch. 483, sec. 19.

**20.** If any person shall, when required by a collector or by the appeal tax court, or after ten days' notice, neglect to render the account required in the last preceding section, he shall forfeit a sum not exceeding one thousand dollars; and the collector or appeal tax court shall, on his or their own knowledge, and on the best information he or they can obtain, value the property of such person to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation, he or they shall certify the said refusal or neglect, and the county commissioners or appeal tax court shall assess such person according to the sum so returned, and the same shall be collected as the assessment.

*Ibid.* sec. 22. 1843, ch. 208, sec. 18. 1874, ch. 483, sec. 20.

**21.** Whenever any person shall apply to the county commissioners or appeal tax court for allowance or deduction on account